

Attachment #8
Chart of Accounts

Chart of Accounts

4/21/2004

Account	Type	Income Tax Line
1100 . Cash	Bank	<Unassigned>
1113 . Main NF	Bank	<Unassigned>
1114 . New Payroll NFB	Bank	<Unassigned>
1122 . Money Market - NFB	Bank	<Unassigned>
1123 . Certificate of Deposit	Bank	<Unassigned>
1130 . Petty Cash	Bank	<Unassigned>
1112A . Bank error	Bank	<Unassigned>
1150 . Credit Card Receivables	Bank	<Unassigned>
1256 . Allowance for Bad Debts	Bank	<Unassigned>
1200 . Accounts Receivable	Accounts Receivable	<Unassigned>
1205 . Unbilled Receivables	Accounts Receivable	<Unassigned>
1210 . NBE-LECS A/R	Accounts Receivable	<Unassigned>
1240 . BA NORTH A/R	Accounts Receivable	<Unassigned>
1255 . TELEBILL Receivables	Accounts Receivable	<Unassigned>
1255A . Finance Charge	Accounts Receivable	<Unassigned>
1257 . Reserve for doubtful accouts	Accounts Receivable	<Unassigned>
1270 . Other Receivables	Accounts Receivable	<Unassigned>
1271 . Wholesale Billing	Accounts Receivable	<Unassigned>
1290 . Taxes Receivable	Other Current Asset	<Unassigned>
1295 . Miscellaneous Receivable	Other Current Asset	<Unassigned>
1300 . Prepaid Expenses	Other Current Asset	<Unassigned>
1316 . Prepaid Services	Other Current Asset	<Unassigned>
1350 . Other Current Assets	Other Current Asset	<Unassigned>
1352 . Due from (to) Shareholders	Other Current Asset	<Unassigned>
1354 . Other Loans	Other Current Asset	<Unassigned>
1356 . Advances to Employees	Other Current Asset	<Unassigned>
1370 . Inventory	Other Current Asset	<Unassigned>
1390 . TransitChek	Other Current Asset	<Unassigned>
1400 . Accrued Interest Receivable	Other Current Asset	<Unassigned>
1499 . Undeposited Funds	Other Current Asset	<Unassigned>
1500 . Fixed Assets	Fixed Asset	<Unassigned>
1510 . Computer Equip	Fixed Asset	<Unassigned>
1515 . Furniture	Fixed Asset	<Unassigned>
1550 . Capitalized Leases	Fixed Asset	<Unassigned>
1555 . Leasehold improvements	Fixed Asset	<Unassigned>
1620 . Software	Fixed Asset	<Unassigned>
1655 . Switch & Network Equip	Fixed Asset	<Unassigned>
3000 . Accumulated Depreciation	Fixed Asset	<Unassigned>
3005 . Fixed Assets - other	Fixed Asset	<Unassigned>
3010 . Computer Equip	Fixed Asset	<Unassigned>
3015 . Furniture	Fixed Asset	<Unassigned>
3020 . Software	Fixed Asset	<Unassigned>
3030 . Start Up	Fixed Asset	<Unassigned>

Chart of Accounts

4/21/2004

Account	Type	Income Tax Line
3055 . Sw & Net Equip Depr.	Fixed Asset	<Unassigned>
3155 . Leasehold Impvts	Fixed Asset	<Unassigned>
1600 . Other Assets	Other Asset	<Unassigned>
1610 . Security Deposits	Other Asset	<Unassigned>
1650 . CIC Code	Other Asset	<Unassigned>
1660 . Start Up Costs	Other Asset	<Unassigned>
3200 . Deferred Tax Asset - FED	Other Asset	<Unassigned>
3210 . Deferred Tax Asset STATE	Other Asset	<Unassigned>
3300 . Goodwill	Other Asset	<Unassigned>
3400 . Bank Rec Suspense Accounts	Other Asset	<Unassigned>
3411 . Main Check Suspense	Other Asset	<Unassigned>
3416 . LTD Check Suspense	Other Asset	<Unassigned>
3421 . Payroll Suspense	Other Asset	<Unassigned>
4100 . Pre-petition Accounts Payable	Accounts Payable	<Unassigned>
4110 . Accounts Payable - current	Accounts Payable	<Unassigned>
4121 . Key Deposits	Other Current Liability	<Unassigned>
4130 . ACCRUED EXPENSES	Other Current Liability	<Unassigned>
4131 . Insurance loan	Other Current Liability	<Unassigned>
4132 . 401k Payable	Other Current Liability	<Unassigned>
4135 . Accrued Payroll	Other Current Liability	<Unassigned>
4200 . Taxes-Accrued	Other Current Liability	<Unassigned>
4210 . Federal Excise	Other Current Liability	<Unassigned>
4211 . USF Charges	Other Current Liability	<Unassigned>
4212 . NYC UXP	Other Current Liability	<Unassigned>
4215 . Federal Unclassed	Other Current Liability	<Unassigned>
4220 . Gross Surcharges	Other Current Liability	<Unassigned>
4221 . NY Gross Surcharges	Other Current Liability	<Unassigned>
4222 . DE Gross Surcharge	Other Current Liability	<Unassigned>
4223 . PA Gross Surcharges	Other Current Liability	<Unassigned>
4223A . Phila 911	Other Current Liability	<Unassigned>
4224 . CA Gross Surcharges	Other Current Liability	<Unassigned>
4225 . RI Gross Surcharges	Other Current Liability	<Unassigned>
4225A . RI Relay Services	Other Current Liability	<Unassigned>
4226 . DC Gross Surcharge	Other Current Liability	<Unassigned>
4227 . MD Gross Surcharge	Other Current Liability	<Unassigned>
4227A . MD Gross Receipts/Utility	Other Current Liability	<Unassigned>
4229 . VT Surcharges	Other Current Liability	<Unassigned>
4229A . VA Surcharges	Other Current Liability	<Unassigned>
4230 . State Unclassed	Other Current Liability	<Unassigned>
4250 . State Taxes	Other Current Liability	<Unassigned>
4251 . NY Sales Tax	Other Current Liability	<Unassigned>
4252 . NJ Sales Tax	Other Current Liability	<Unassigned>
4253 . PA Sales Tax	Other Current Liability	<Unassigned>

Chart of Accounts

4/21/2004

Account	Type	Income Tax Line
4255 . CT Sales Tax	Other Current Liability	<Unassigned>
4256 . DC Sales Tax	Other Current Liability	<Unassigned>
4257 . MA Sales Tax	Other Current Liability	<Unassigned>
4258 . RI Sales Tax	Other Current Liability	<Unassigned>
4259 . VT Sales Tax	Other Current Liability	<Unassigned>
4260 . CA Taxes	Other Current Liability	<Unassigned>
4228 . CA GRS	Other Current Liability	<Unassigned>
4261 . CA 911 Tax	Other Current Liability	<Unassigned>
4262 . CA PUC Tax	Other Current Liability	<Unassigned>
4263 . CA High Cost	Other Current Liability	<Unassigned>
4264 . CA Utility Tax	Other Current Liability	<Unassigned>
4270 . NH Utility Tax	Other Current Liability	<Unassigned>
4295 . Payroll Tax Liability	Other Current Liability	<Unassigned>
4300 . Other Current Liabilities	Other Current Liability	<Unassigned>
4302 . Due to/from - Sonus Comm. Inc.	Other Current Liability	<Unassigned>
4304 . Due to/from SCHI	Other Current Liability	<Unassigned>
4310 . Short Term Loans	Other Current Liability	<Unassigned>
4312 . Citizens Note S.T.	Other Current Liability	<Unassigned>
4316 . Convertible Debentures	Other Current Liability	<Unassigned>
4320 . Shareholder Loans	Other Current Liability	<Unassigned>
4340 . BA North credits	Other Current Liability	<Unassigned>
4350 . Contingent Liability	Other Current Liability	<Unassigned>
4313 . Accrued Interest Pay	Other Current Liability	<Unassigned>
4314 . DIP Note Payable	Other Current Liability	<Unassigned>
4315 . Capitalized lease oblig - S/T	Other Current Liability	<Unassigned>
4317 . Loan - Switch - ST	Other Current Liability	<Unassigned>
4317A . Coppercom	Other Current Liability	<Unassigned>
4345 . Customer Deposits	Other Current Liability	<Unassigned>
4346 . Other Taxes	Other Current Liability	<Unassigned>
4314A . Discount on DIP Note	Long Term Liability	<Unassigned>
4400 . Citizens L.T. Note	Long Term Liability	<Unassigned>
4440 . Loan - Switch - LT	Long Term Liability	<Unassigned>
4450 . Capitalized Lease Oblig - L/T	Long Term Liability	<Unassigned>
4455 . Predictive Dialer	Long Term Liability	<Unassigned>
4460 . DIP Financing	Long Term Liability	<Unassigned>
4465 . 7% Contingent payables	Long Term Liability	<Unassigned>
4466 . Verizon payout	Long Term Liability	<Unassigned>
4500 . Opening Bal Equity	Equity	<Unassigned>
4510 . Capital Stock	Equity	<Unassigned>
4520 . Paid In Capital	Equity	<Unassigned>
4550 . Retained Earnings	Equity	<Unassigned>
5100 . Call Revenue	Income	<Unassigned>
5105 . LD Call Revenue	Income	<Unassigned>

Chart of Accounts

4/21/2004

Account	Type	Income Tax Line
5105a . EOT Billed Revenue	Income	<Unassigned>
5105b . Rerate credits billed	Income	<Unassigned>
5106 . Local Call Revenue	Income	<Unassigned>
5200 . Other Revenues	Income	<Unassigned>
5202 . Wholesale Revenue	Income	<Unassigned>
5203 . Network Facility Income	Income	<Unassigned>
5205 . Private Lines	Income	<Unassigned>
5210 . Beeper Revenues	Income	<Unassigned>
5230 . Fee Income	Income	<Unassigned>
5231 . Monthly Fees	Income	<Unassigned>
5235 . Local Fees	Income	<Unassigned>
5236 . PICC Charges	Income	<Unassigned>
5238 . Universal Serv. Fees	Income	<Unassigned>
5241 . FCC Fees Billed	Income	<Unassigned>
5242 . Internet Fees Billed	Income	<Unassigned>
5245 . Misc. Charges	Income	<Unassigned>
5250 . LD Commissions	Income	<Unassigned>
5260 . Finance Charge	Income	<Unassigned>
5270 . Investment Income	Income	<Unassigned>
5290 . Other Income	Income	<Unassigned>
5999 . Uncategorized Income	Income	<Unassigned>
6090 . Adjustments	Expense	<Unassigned>
6092 . BA Adjustments	Expense	<Unassigned>
6100 . LD Carrier Costs	Expense	<Unassigned>
6101 . Sonera	Expense	<Unassigned>
6102 . Eforex	Expense	<Unassigned>
6103 . GTS	Expense	<Unassigned>
6104 . Swissfone	Expense	<Unassigned>
6105 . Delta Three	Expense	<Unassigned>
6106 . Telstra	Expense	<Unassigned>
6107 . ACC Telecom	Expense	<Unassigned>
6109 . Atlantic	Expense	<Unassigned>
6111 . TeleDanmark	Expense	<Unassigned>
6112 . Global Crossing	Expense	<Unassigned>
6112A . Global Crossing (Minimum Usage)	Expense	<Unassigned>
6113 . Facilicom	Expense	<Unassigned>
6114 . Primus	Expense	<Unassigned>
6116 . Stentor	Expense	<Unassigned>
6117 . TotalTel	Expense	<Unassigned>
6118 . Triton	Expense	<Unassigned>
6119 . Teleglobe	Expense	<Unassigned>
6127 . World Link	Expense	<Unassigned>
6128 . Jason Miller	Expense	<Unassigned>

Chart of Accounts

4/21/2004

Account	Type	Income Tax Line
6129 . LC LINK	Expense	<Unassigned>
6131 . CM Tel (USA) LLC	Expense	<Unassigned>
6132 . KPN International Network	Expense	<Unassigned>
6133 . France Telecom	Expense	<Unassigned>
6134 . Telecom Italia	Expense	<Unassigned>
6136 . New Global Telecom	Expense	<Unassigned>
6121 . Local Carrier Costs	Expense	<Unassigned>
6121A . Local Carrier Switching Expense	Expense	<Unassigned>
6121B . Incentive credits	Expense	<Unassigned>
6122 . Tel. Network Fees	Expense	<Unassigned>
6123 . Internet Network Fees	Expense	<Unassigned>
6124 . Switch & Network Exp	Expense	<Unassigned>
6125 . LNP Charges	Expense	<Unassigned>
6126 . Internal cost transfer-EOT use	Expense	<Unassigned>
6140 . Customer Credits	Expense	<Unassigned>
6144 . BA North Cust Credits	Expense	<Unassigned>
6146 . Direct Bill Credits	Expense	<Unassigned>
6147 . Direct Bill Refunds	Expense	<Unassigned>
6149 . Direct Bill Debits	Expense	<Unassigned>
6152 . Installs	Expense	<Unassigned>
6200 . Billing & Collection Expense	Expense	<Unassigned>
6210 . BA-North B&C	Expense	<Unassigned>
6230 . Rerating	Expense	<Unassigned>
6231 . Info Directions	Expense	<Unassigned>
6233 . Direct Bill B&C	Expense	<Unassigned>
6235 . Credit/Collect Services	Expense	<Unassigned>
6237 . Bill Generation	Expense	<Unassigned>
6238 . Credit Card Fees	Expense	<Unassigned>
6239 . Bill Postage	Expense	<Unassigned>
6240 . Other Billing costs	Expense	<Unassigned>
6260 . Third Party Verification	Expense	<Unassigned>
6261 . Quality Control	Expense	<Unassigned>
6265 . Programming/Consulting	Expense	<Unassigned>
6270 . Service Provisioning	Expense	<Unassigned>
6280 . Commission Expense	Expense	<Unassigned>
6290 . Software Expense	Expense	<Unassigned>
6300 . Equipment Leases	Expense	<Unassigned>
6350 . Repairs & Maintainence	Expense	Deductions: Repairs and maintenance
6400 . Rent	Expense	Deductions: Rents
6420 . Utilities	Expense	Deductions: Other deductions
6410 . Sprinkler	Expense	<Unassigned>
6450 . Telephone	Expense	Deductions: Other deductions
6451 . EOT Usage	Expense	<Unassigned>

Chart of Accounts

4/21/2004

Account	Type	Income Tax Line
6453 . System Rental	Expense	<Unassigned>
6456 . Wireless	Expense	<Unassigned>
6458 . Answering Service	Expense	<Unassigned>
6500 . Payroll Expenses	Expense	<Unassigned>
6510 . Salaries and wages	Expense	<Unassigned>
6520 . Temporary Employees	Expense	<Unassigned>
6525 . Payroll fees	Expense	<Unassigned>
6530 . Employee Benefits	Expense	<Unassigned>
6535 . Employee Training	Expense	<Unassigned>
6536 . 401k Contributions	Expense	<Unassigned>
6537 . Other Employee Expenses	Expense	<Unassigned>
6538 . Recruiting exp	Expense	<Unassigned>
6539 . Non cash compensation	Expense	<Unassigned>
6540 . Payroll Taxes	Expense	<Unassigned>
6542 . Social Security	Expense	<Unassigned>
6544 . Medicare	Expense	<Unassigned>
6546 . FUTA	Expense	<Unassigned>
6548 . SUI	Expense	<Unassigned>
6549 . SUR - NY	Expense	<Unassigned>
6560 . Payroll Reclass	Expense	<Unassigned>
6561 . Admin Payroll Expense	Expense	<Unassigned>
6563 . Finance Payroll Expense	Expense	<Unassigned>
6565 . Operations Payroll Expense	Expense	<Unassigned>
6565A . Quality Control Payroll Expense	Expense	<Unassigned>
6567 . Network Payroll Expense	Expense	<Unassigned>
6569 . Sales & Mktg Payroll Expense	Expense	<Unassigned>
6515 . Deferred Wages	Expense	<Unassigned>
6516 . Deferred Payroll Taxes	Expense	<Unassigned>
6600 . Marketing	Expense	<Unassigned>
6610 . Promotional Credits	Expense	<Unassigned>
6612 . Referral Credits	Expense	<Unassigned>
6614 . Switching Expense	Expense	<Unassigned>
6616 . Free Month	Expense	<Unassigned>
6618 . Misc. Promotions	Expense	<Unassigned>
6619 . Telemarketing	Expense	<Unassigned>
6620 . Advertising	Expense	<Unassigned>
6622 . Creative	Expense	<Unassigned>
6623 . Internet Ads	Expense	<Unassigned>
6624 . Production	Expense	<Unassigned>
6626 . Media	Expense	<Unassigned>
6628 . DM Lists	Expense	<Unassigned>
6629 . Mktg. Postage	Expense	<Unassigned>
6630 . Trade Show/Events	Expense	<Unassigned>

Chart of Accounts

4/21/2004

Account	Type	Income Tax Line
6632 . Marketing Consultants	Expense	<Unassigned>
6633 . Invoice Inserts	Expense	<Unassigned>
6640 . Conferences	Expense	<Unassigned>
6645 . Board of Director Expenses	Expense	<Unassigned>
6650 . Contributions	Expense	Deductions: Charitable contributions
6700 . Office	Expense	<Unassigned>
6710 . Equipment	Expense	<Unassigned>
6720 . Supplies	Expense	<Unassigned>
6730 . Postage & Delivery	Expense	<Unassigned>
6732 . Mail	Expense	<Unassigned>
6734 . Overnight	Expense	<Unassigned>
6736 . Messenger	Expense	<Unassigned>
6740 . Printing and Reproduction	Expense	Deductions: Other deductions
6745 . Moving Expense	Expense	<Unassigned>
6747 . Cleaning	Expense	<Unassigned>
6750 . Travel & Ent	Expense	<Unassigned>
6751 . Lodging	Expense	<Unassigned>
6752 . Entertainment	Expense	Deductions: Meals and entertainment
6753 . Meals	Expense	Deductions: Meals and entertainment
6754 . Travel	Expense	<Unassigned>
6780 . Dues and Subscriptions	Expense	Deductions: Other deductions
6790 . Bank Service Charges	Expense	Deductions: Other deductions
6820 . Miscellaneous Expenses	Expense	<Unassigned>
6900 . Insurance	Expense	Deductions: Other deductions
6902 . Office Ins. Policy	Expense	<Unassigned>
6904 . Workers Comp	Expense	<Unassigned>
6905 . Equip Insurance	Expense	<Unassigned>
6906 . Life Insurance	Expense	<Unassigned>
6908 . NYS Dis. Insurance	Expense	Deductions: Other deductions
6950 . Professional Fees	Expense	Deductions: Other deductions
6960 . Legal Fees	Expense	Deductions: Other deductions
6965 . Consultants	Expense	<Unassigned>
6970 . Accountants	Expense	<Unassigned>
6975 . Regulatory Compliance	Expense	<Unassigned>
7100 . Bad Debt Expense	Expense	<Unassigned>
7130 . Direct Bill Bad Debt	Expense	<Unassigned>
7135 . Bad debt recovery	Expense	<Unassigned>
7140 . BA NORTH Bad Debt	Expense	<Unassigned>
7150 . Unbillables	Expense	<Unassigned>
7152 . BA Unbillables	Expense	<Unassigned>
7190 . Licenses, Permits & Fees	Expense	Deductions: Other deductions
7200 . Taxes	Expense	<Unassigned>
7220 . NYC UXP Taxes	Expense	<Unassigned>

Chart of Accounts

4/21/2004

Account	Type	Income Tax Line
7230 . NY STATE	Expense	<Unassigned>
7250 . Misc. Taxes	Expense	<Unassigned>
7300 . Def. Tax Exp - Fed	Expense	<Unassigned>
7310 . Def. Tax Exp. - State	Expense	<Unassigned>
7350 . Tax Expense - FED	Expense	<Unassigned>
7370 . Sales Tax Paid	Expense	<Unassigned>
7500 . Interest Expense	Expense	Deductions: Interest expense
7510 . BA North Interest Exp.	Expense	<Unassigned>
7525 . Penalties & Interest	Expense	<Unassigned>
7560 . PICC charges paid	Expense	<Unassigned>
7570 . USF charges paid	Expense	<Unassigned>
7580 . TAF Fund	Expense	<Unassigned>
7590 . Unbilled revenue adjustment	Expense	<Unassigned>
7999 . Uncategorized Expenses	Expense	<Unassigned>
7900 . Debt Modifications	Other Income	<Unassigned>
7901 . Interest Income	Other Income	<Unassigned>
7906 . WTC Disaster grant	Other Income	<Unassigned>
8000 . Insurance Recovery	Other Income	<Unassigned>
8010 . Miscellaneous income	Other Income	<Unassigned>
8011 . Other Adjustments	Other Income	<Unassigned>
8012 . REAP credit	Other Income	<Unassigned>
7360 . Tax Expense - STATE	Other Expense	<Unassigned>
7520 . Loan Interest	Other Expense	Deductions: Interest expense
7600 . Depr. & Amort. Expense	Other Expense	<Unassigned>
7601 . Abandonment - LI	Other Expense	<Unassigned>
7905 . Disaster recovery costs	Other Expense	<Unassigned>
7910 . Restructuring costs	Other Expense	<Unassigned>